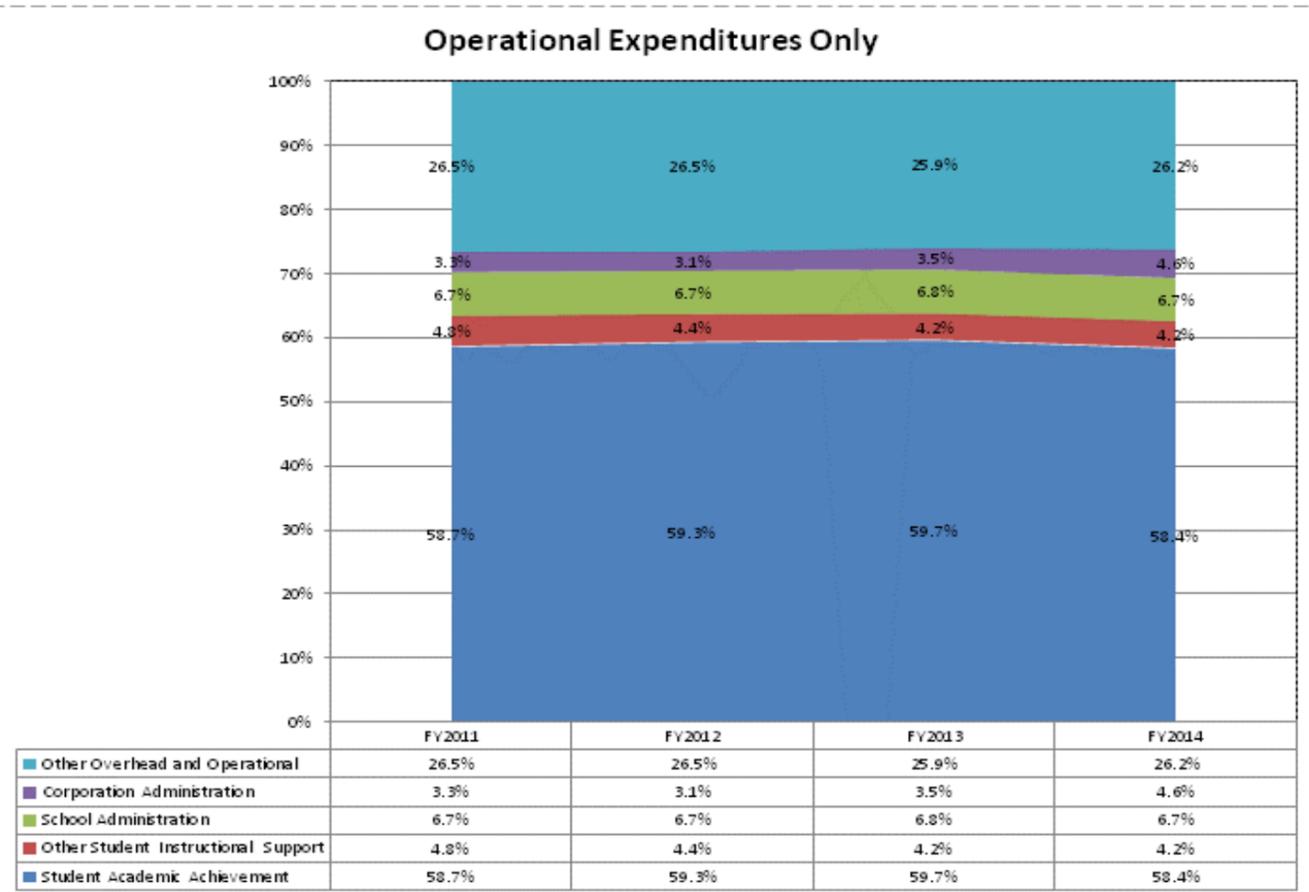
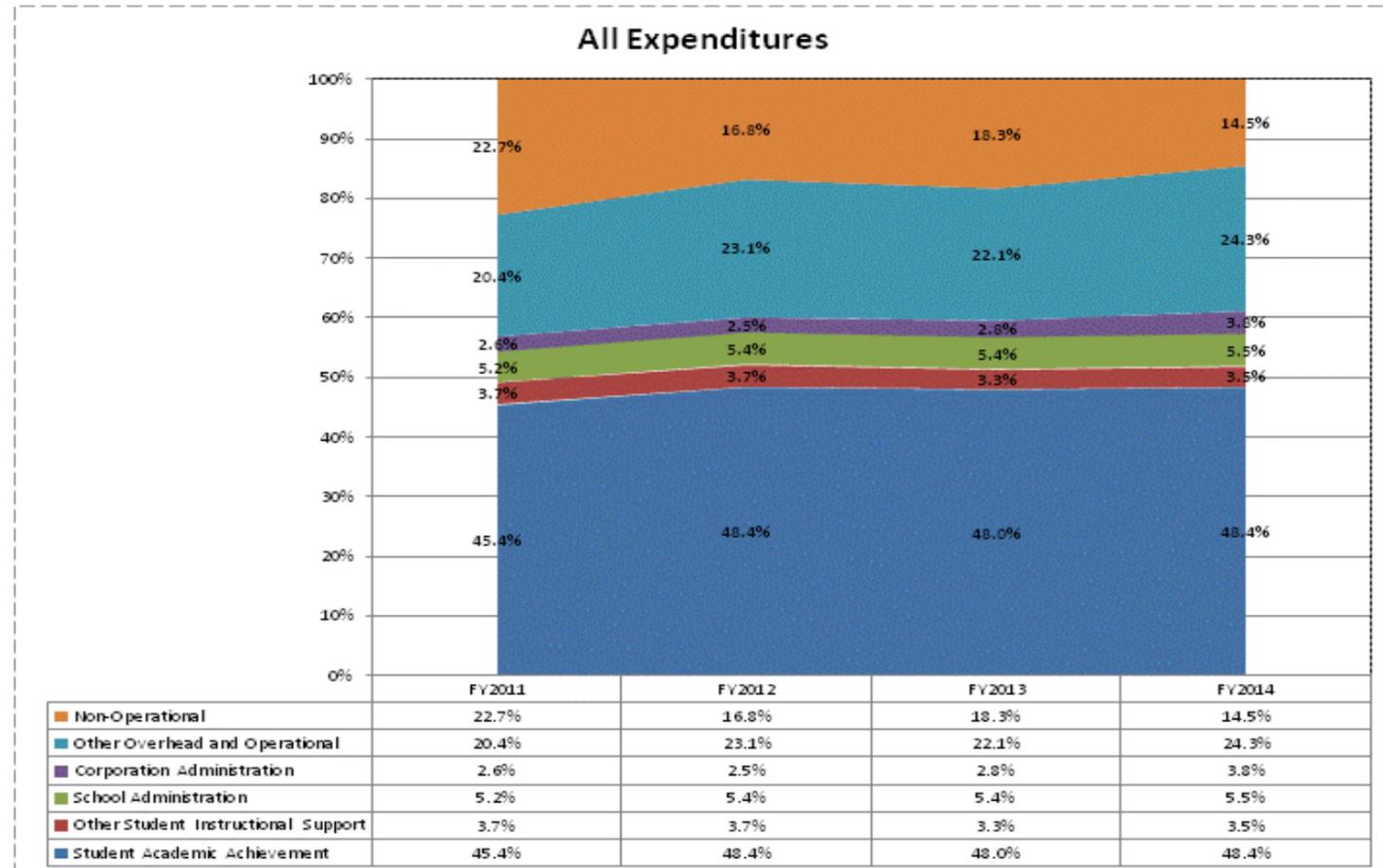


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rush County Schools (6995)

Rush County Schools (6995)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$12,315,762	55.3%	\$12,771,007	50.1%	\$12,585,895	48.0%	\$12,542,628	48.4%
Student Instructional Support	\$1,689,226	7.6%	\$2,142,178	8.4%	\$2,294,359	8.8%	\$2,325,410	9.0%
Overhead and Operational Nonoperational	\$5,551,614	24.9%	\$6,010,057	23.6%	\$6,536,366	24.9%	\$7,285,701	28.1%
Nonoperational	\$2,718,922	12.2%	\$4,550,454	17.9%	\$4,798,041	18.3%	\$3,760,637	14.5%
Grand Total	\$22,275,524		\$25,473,695		\$26,214,661		\$25,914,377	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.9%	58.5%	56.8%	57.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rush County Schools (6995)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$30,391	\$725,367	\$681,593	\$589,236	> 500%	-19%	-14%
11100 Regular Programs; Elementary	\$3,999,254	\$4,326,652	\$4,481,049	\$4,718,462	18%	9%	5%
11200 Regular Programs; Middle/Junior High	\$1,335,807	\$1,370,856	\$1,474,157	\$1,411,102	6%	3%	-4%
11300 Regular Programs; High School	\$2,344,563	\$2,644,661	\$2,572,947	\$2,611,373	11%	-1%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$62,600	\$48,293	\$59,649	\$60,013	-4%	24%	1%
11410 Vocational Education; Agriculture A	\$33,084	\$49,150	\$63,411	\$55,483	68%	13%	-13%
11420 Vocational Education; Agriculture B	\$65,837	\$87,432	\$97,204	\$96,155	46%	10%	-1%
11450 Vocational Education; Consumer and Homemaking	\$135,734	\$157,208	\$55,639	\$54,871	-60%	-65%	-1%
11480 Vocational Education; Industrial Education A	\$3,881	\$90	\$0	\$0	-100%	-100%	N/A
11590 Other Vocational Education Programs	\$0	\$44,526	\$62,302	\$67,720	N/A	52%	9%
12110 Gifted And Talented; Gifted and Talented	\$23,142	\$32,928	\$48,677	\$12,793	-45%	-61%	-74%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$51,145	\$81,939	\$65,379	N/A	28%	-20%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$88,262	\$101,238	\$127,017	N/A	44%	25%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$259,431	\$252,025	\$246,579	N/A	-5%	-2%
12320 Physical Impairment; Multiple Disabilities	\$0	\$438	\$66	\$105	N/A	-76%	59%
12340 Physical Impairment; Hearing Impairment	\$0	\$58,644	\$39,563	\$49,356	N/A	-16%	25%
12350 Physical Impairment; Homebound	\$20,495	\$21,931	\$7,865	\$20,369	-1%	-7%	159%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$194,035	\$225,444	\$222,887	N/A	15%	-1%
12510 Culturally Different; Communication Disorders	\$0	\$55,215	\$45,208	\$45,358	N/A	-18%	0%
12520 Culturally Different; Compensatory	\$0	\$3,000	\$4,528	\$0	N/A	-100%	-100%
12610 Learning Disability	\$0	\$558,671	\$589,104	\$647,245	N/A	16%	10%
12710 Equal Opportunity At Risk	\$164,854	\$216,722	\$145,098	\$147,388	-11%	-32%	2%
12810 Special Education Preschool	\$40,911	\$72,694	\$124	\$0	-100%	-100%	-100%
12900 Other Special Programs	\$513,922	\$269,357	\$94,507	-\$122,055	-124%	-145%	-229%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$13,063	\$18,645	\$19,091	\$17,599	35%	-6%	-8%
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,934	\$0	\$6,120	N/A	-12%	N/A
14300 Summer School Programs; High School	\$87,610	\$80,281	\$49,762	\$44,984	-49%	-44%	-10%
16100 Remediation Testing	\$128,614	\$33,937	\$18,853	\$8,514	-93%	-75%	-55%
16200 Preventive Remediation	\$68,453	\$40,438	\$46,256	\$44,426	-35%	10%	-4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$268,430	\$325,227	\$368,205	\$384,420	43%	18%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$34,142	\$32,131	\$42,626	\$38,013	11%	18%	-11%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$17,509	\$9,812	\$0	N/A	-100%	-100%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$40,582	\$107,411	\$30,737	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$65,658	\$45,016	\$5,317	\$57,295	-13%	27%	> 500%
22130 Improvement of Instruction; Instructional Staff Training	\$16,000	\$0	\$0	\$369	-98%	N/A	N/A
22220 Library/Media Services; School Library	\$302,133	\$422,950	\$403,587	\$427,410	41%	1%	6%
22230 Library/Media Services; Audiovisual	\$6,703	\$26,398	\$7,585	\$3,008	-55%	-89%	-60%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$3,000	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$77,066	\$109,865	\$131,184	\$131,834	71%	20%	0%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$27	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$261,784	\$167,559	\$266,543	\$251,773	-4%	50%	-6%
26497 2007 Account Code - Teachers Retirement Fund	\$502,220	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$10,646,930	\$12,771,007	\$12,585,895	\$12,542,628	18%	-2%	0%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$20,515	\$25,643	\$24,790	N/A	21%	-3%
21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$216,623	\$288,239	\$285,654	\$305,525	41%	6%	7%
21340 Health Services; Nurse Services	\$157,691	\$163,749	\$250,817	\$258,131	64%	58%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rush County Schools (6995)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21420 Psychological Testing	\$0	\$76,449	\$347	\$250	N/A	-100%	-28%
21430 Psychological Counseling	\$0	\$2,267	\$273	\$1,439	N/A	-36%	427%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$64,738	\$74,517	\$76,748	N/A	19%	3%
21810 Special Education Administration; Service Area Direction	\$50,675	\$155,117	\$171,988	\$134,866	166%	-13%	-22%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$67,869	\$98,720	N/A	N/A	45%
24100 Office of The Principal	\$993,420	\$1,371,105	\$1,417,251	\$1,424,940	43%	4%	1%
Student Instructional Support Total	\$1,418,409	\$2,142,178	\$2,294,359	\$2,325,410	64%	9%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$14,533	\$15,071	8%	0%	4%
23120 Board of Education; Service Area Assistants	\$34,277	\$49,322	\$55,168	\$110,413	222%	124%	100%
23150 Board of Education; Legal Services	\$34,894	\$5,941	\$2,153	\$2,153	-94%	-64%	0%
23160 Board of Education; Promotion Expenses	\$2,172	\$3,235	\$2,755	\$626	-71%	-81%	-77%
23190 Board of Education; Other Governing Body Services	\$11,048	\$5,280	\$7,410	\$33,227	201%	> 500%	348%
23210 Executive Administration; Office of The Superintendent	\$164,480	\$223,978	\$261,061	\$410,724	150%	83%	57%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$12,377	\$0	\$0	N/A	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$8,650	\$8,210	\$11,266	\$15,286	77%	86%	36%
25120 Fiscal Services; Service Area Direction	\$37,092	\$43,787	\$44,297	\$43,651	18%	0%	-1%
25140 Fiscal Services; Receiving and Disbursing Funds	\$57,620	\$84,784	\$92,115	\$92,055	60%	9%	0%
25710 Personnel Services; Supervision of Personnel Services	\$38,058	\$63,272	\$0	\$0	-100%	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$123,028	\$242,937	\$256,643	N/A	109%	6%
25920 Ditch Assessments	\$0	\$20	\$0	\$0	N/A	-100%	N/A
25940 Settlements	\$0	\$23,500	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$0	\$11,191	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,970	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,557,566	\$1,927,512	\$1,634,574	\$1,809,028	16%	-6%	11%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$177	\$0	N/A	N/A	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$13,090	\$11,504	\$12,418	\$321	-98%	-97%	-97%
26499 2007 Account Code - Other	\$299,886	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$26,646	\$0	\$25,682	N/A	-4%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$106,599	\$242,835	\$344,830	\$314,328	195%	29%	-9%
27010 Student Transportation; Service Area Direction	\$46,577	\$129,136	\$142,155	\$142,630	206%	10%	0%
27100 Student Transportation; Vehicle Operation	\$584,943	\$831,130	\$984,894	\$958,352	64%	15%	-3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$338,348	\$568,834	\$545,865	\$569,235	68%	0%	4%
27400 Student Transportation; Purchase of School Buses	\$420,346	-\$26,446	\$334,133	\$657,295	56%	N/A	97%
27500 Student Transportation; Insurance on Buses	\$41,112	\$4,760	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$272,042	\$290,296	\$363,042	\$365,637	34%	26%	1%
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$6,624	\$0	N/A	N/A	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$512,559	\$657,418	\$646,466	\$1,016,561	98%	55%	57%
31400 Food Services Operations; Food Purchases	\$465,123	\$613,091	\$670,724	\$446,782	-4%	-27%	-33%
31900 Other Food Services	\$78,279	\$60,343	\$116,767	\$0	-100%	-100%	-100%
Overhead and Operational Total	\$5,172,728	\$6,010,057	\$6,536,366	\$7,285,701	41%	21%	11%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33200 Community Recreation	\$15,391	\$29,862	\$19,335	\$21,782	42%	-27%	13%
33400 Athletic Coaches	\$291,401	\$421,320	\$376,489	\$370,211	27%	-12%	-2%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,408,775	\$5,318	\$9,365	N/A	-99%	76%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$193,641	\$429,813	\$1,571,210	\$520,489	169%	21%	-67%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,000	\$5,000	\$4,248	N/A	112%	-15%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,785	\$2,250	\$1,200	\$1,350	-52%	-40%	13%

School Corporation Expenditures by Expenditure Type
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Rush County Schools (6995)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$324,464	\$562,555	\$612,842	\$631,974	95%	12%	3%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$86,142	\$49,380	\$41,646	\$36,219	-58%	-27%	-13%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,652,000	\$1,644,500	\$2,165,000	\$1,082,500	-34%	-34%	-50%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,082,500	N/A	N/A	N/A
53200 Debt Services; Lease Rental; Equipment ; Principal	\$94,280	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$2,660,104	\$4,550,454	\$4,798,041	\$3,760,637	41%	-17%	-22%
Prorated By Fund							
26491 2007 Account Code - PERF	\$130,329	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$842,751	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$55,316	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,348,600	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$356	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,377,353	\$0	\$0	\$0	N/A	N/A	N/A